PATENT

Docket No.: 050388-0046

TES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Daisuke MURAKAMI, et al.

Confirmation Number: 5981

Application No.: 10/580,553

Group Art Unit: 3722

Filed: May 26, 2006

Examiner: Sara Addisu

For:

VIBRATION SUPPRESSING CUTTING TOOL Mail Stop Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	13	20	0	\$50.00 =	\$0.00
Independent Claims	1	3	0	\$210.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
Fee for extension of time			\$0.00		
					\$0.00
		Total of Above Calculations			\$0.00

Please charge my Deposit Account No. 500417 in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.

 \boxtimes The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

Tomoki Tanida

Registration No. 60,483

Please recognize our Customer No. 20277 as our

correspondence address.

600 13th Street, N.W.

Washington, DC 20005-3096

Phone: 202.756.8000 SAB:TT:lnm

Facsimile: 202.756.8087 Date: April 30, 2008 WDC99 1561463-1.050388.0046 Docket No.: 050388-0046 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Filed: May 26, 2006 : Examiner: Sara Addisu

For: VIBRATION SUPPRESSING CUTTING TOOL

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated January 31, 2008, please amend the aboveidentified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 7 of this paper.